

**11.28 Individual audit reports — copies.**

1. The individual audit reports shall include exhibits and schedules to report data similar to that required by section 11.4. The reports shall as nearly as possible correspond and be prepared similar in form to the audit reports rendered by certified public accountants. The reports shall include information as to the assets and liabilities of the various departments and institutions audited as of the beginning and close of the fiscal year audited, the receipts and expenditures of cash, the disposition of materials and other properties, and the net income and net operating cost. The reports shall also set forth the average cost per year for the inmates, members, clients, patients, and students served in the various classifications of expenses. The reports shall make comparisons of the average costs and classifications, and shall give such other information, suggestions, and recommendations as may be deemed of advantage and to the best interests of the taxpayers of the state.

2. The daily audit report of the state treasury shall be submitted to the director of the department of administrative services and the director of the department of management. Copies of all individual audit reports of all state departments and establishments shall be transmitted to the directors' offices after the completion of each audit, and copies of all local government audits shall, until otherwise provided, be also supplied to the directors' offices. Copies of the local government audit reports shall also be supplied to the officers of the counties, schools, and cities, as provided by law. Summaries of the findings, recommendations, and comparisons, together with any other information deemed essential, shall be printed and distributed to members of the general assembly.

[C35, §130-e5; C39, §130.7; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §11.28]

86 Acts, ch 1245, §1973; 2003 Acts, ch 145, §286; 2005 Acts, ch 121, §1